

**ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024**

**BARNET TABLE TENNIS CLUB  
(BTTC)**

(Charitable Incorporated Organisation)

**CHARITY REGISTRATION No: 1188834**

Castle View Accounting Ltd  
New Barn  
Mudberry Lane  
Bosham  
Chichester  
West Sussex  
PO18 8TS

# **BARNET TABLE TENNIS CLUB (BTTC)**

(Charitable Incorporated Organisation)

## **CONTENTS**

Page 3	Legal and Administrative Information
Pages 4 to 5	Trustees' Report
Page 6	Statement of Financial Activities
Page 7	Balance Sheet
Pages 8 to 15	Notes to the Financial Statements
Page 16	Independent Examiner's Report

**BARNET TABLE TENNIS CLUB (BTTC)**  
(Charitable Incorporated Organisation)

**LEGAL AND ADMINISTRATIVE INFORMATION**

**CHARITY NUMBER** 1188834

**DATE OF REGISTRATION** 31st March 2020

**START OF FINANCIAL YEAR** 1st April 2023

**END OF FINANCIAL YEAR** 31st March 2024

**TRUSTEES AT 31ST MARCH 2024** Edward Shirman  
Andrew Macalpine  
Geno Esposito  
Keith Spaughton

**LEGAL STATUS** Charitable Incorporated Organisation

**GOVERNING INSTRUMENT** CIO - Association Registered 31st March 2020

**OBJECTS**

The promotion of Community participation in healthy recreation by providing facilities and coaching for playing Table Tennis in Barnet.

**CORRESPONDENCE ADDRESS** Barnet Table Tennis Centre  
Barnet Lane  
Barnet  
EN5 2DN

**PRIMARY BANKERS** Barclay Bank Plc  
Walthamstow 3  
Leicester  
LE87 2BB

**INDEPENDENT EXAMINERS** Castle View Accounting Ltd  
New Barn  
Mudberry Lane  
Bosham  
Chichester  
West Sussex  
PO18 8TS

**BARNET TABLE TENNIS CLUB (BTTC)**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2024**

The report reviews the trading performance of the Club and its plans for the coming year.

**THE TRUSTEES**

The trustees of the charity are:

- Keith Spaughton, Chair
- Ed Shirman, Vice Chair
- Geno Esposito
- Andrew Macalpine

Under Rule 13.2 of the Constitution at every subsequent annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office. If the number of charity trustees is not three or a multiple of three, then the number nearest to one-third shall retire from office.

Ed Shirman retired and was re-elected at the last AGM. Geno Esposito will now retire and offer himself for re-election at the next AGM which will be held in August 2024.

**TRADING REVIEW**

Overall, the club has had another excellent year with membership still increasing in all age groups. The Social TT sessions remain very popular and as mentioned in the previous report a limit on the number of attendees may have to be implemented as the venue gets very crowded.

The Summer League has again proved to be very popular and unfortunately some late team entries had to be refused as the maximum number of teams had been exceeded. The winter league managed by Barnets and District Table Tennis League is still struggling to regain its previous levels in the Premier Division but was able to add an additional Division at the lower end as players migrated from the Summer League. Hopefully the forthcoming year will see yet more teams wishing to take part in competition table tennis.

The junior coaching sessions continue to expand well and a group for individuals with Parkinson's disease continue to participate. Additional competitions, managed by one of the BTTC committee members, have been organised and are proving very popular.

All necessary maintenance works have been carried out and having been given permission by Barnet Council to undertake the refurbishment of the toilets/changing facilities work is currently being undertaken and should be completed by the end of May 2024 and will cost around £130,000, most of which will fall into the next financial year.

Overall we continued to be a profitable organisation with a turnover of £134k and a net cash holding of £158k. Running costs had increased due to the continuing rise in utility costs, staffing and cleaning. We continued to invest our surplus funds in the business savings accounts which were opened in the previous year. Currently, as stated in the accounts, there was a total of £137k held.

The Club continues to be well positioned for future developments e.g. lounge and bar uplift for the benefit of members and the sport in the local and surrounding areas once sufficient funds have been accumulated.

As previously reported the CIO is a beneficiary of 25% of a property in St. Teath, Cornwall (currently held in a trust) and it is registered with the Land Registry.

## BARNET TABLE TENNIS CLUB (BTTC)

(Charitable Incorporated Organisation)

### TRUSTEES' REPORT (Continued) FOR THE YEAR ENDED 31ST MARCH 2024

#### TRUSTEES' RESPONSIBILITIES

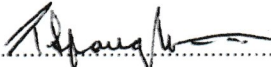
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable Law and the Generally Accepted Accounting Principles (GAAP) including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus or deficit of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Governing Document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on ..... 15/4/24 .....

Signed on their behalf by Trustee .....  .....

Printed Name: K SPAUGHTON

**BARNET TABLE TENNIS CLUB (BTTC)**  
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Donations, Grants & Legacies	3a	12,010	-	12,010	2,034
Charitable Activities	3b	101,199	-	101,199	89,715
Activities for Generating Funds	3c	16,190	-	16,190	13,669
Investment Income	3d	4,250	-	4,250	-
Other Incoming Resources	3e	446	-	446	403
<b>TOTAL INCOMING RESOURCES</b>		<b>134,095</b>	<b>-</b>	<b>134,095</b>	<b>105,821</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of Generating Funds</b>					
Cost of Charitable Activities	4a	57,996	-	57,996	46,699
Cost of Generating Funds	4b	9,928	-	9,928	7,394
Governance Costs	4c	1,471	-	1,471	1,246
<b>TOTAL RESOURCES EXPENDED</b>		<b>69,396</b>	<b>-</b>	<b>69,396</b>	<b>55,339</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>64,699</b>	<b>-</b>	<b>64,699</b>	<b>50,482</b>
Funds Brought Forward		179,008	-	179,008	128,526
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>243,707</b>	<b>-</b>	<b>243,707</b>	<b>179,008</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 15 form part of these financial statements.

**BARNET TABLE TENNIS CLUB (BTTC)**

(Charitable Incorporated Organisation)

**BALANCE SHEET  
AS AT 31ST MARCH 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
<b>Fixed Assets</b>					
Tangible Assets	2	85,530	-	85,530	60,000
Investments	6	-	-	-	-
<b>Total Fixed Assets</b>		<b>85,530</b>	<b>-</b>	<b>85,530</b>	<b>60,000</b>
<b>Current Assets</b>					
Stock	7	1,560	-	1,560	2,112
Debtors & Prepayments	9	126	-	126	-
Cash at Bank and in Hand	8	158,261	-	158,261	118,428
<b>Total Current Assets</b>		<b>159,947</b>	<b>-</b>	<b>159,947</b>	<b>120,540</b>
<b>Creditors: Amounts falling due within one year</b>	10	1,770	-	1,770	1,532
<b>NET CURRENT ASSETS</b>		158,177	-	158,177	119,008
<b>TOTAL ASSETS less current liabilities</b>		<b>243,707</b>	<b>-</b>	<b>243,707</b>	<b>179,008</b>
<b>Creditors: Amounts falling due in more than one year</b>	11	-	-	-	-
<b>NET ASSETS</b>		<b>243,707</b>	<b>-</b>	<b>243,707</b>	<b>179,008</b>
<b>Funds of the Charity</b>					
General Funds		243,707	-	243,707	179,008
Restricted Funds	5	-	-	-	-
<b>Total Funds</b>		<b>243,707</b>	<b>-</b>	<b>243,707</b>	<b>179,008</b>

Approved by the Trustees on 10/6/24

Signed on their behalf by Trustee 

Printed Name: K SPAUGHTON

# **BARNET TABLE TENNIS CLUB (BTTC)**

(Charitable Incorporated Organisation)

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024**

### **1. ACCOUNTING POLICIES**

#### **Basis of Preparation & Assessment of Going Concern**

##### **Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

##### **Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

##### **Incoming Resources**

###### **Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

###### **Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

###### **Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

###### **Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

###### **Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services have been delivered.

###### **Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

###### **Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

###### **Volunteer Help**

The value of any voluntary help received is not included in the accounts.

###### **Investment Income**

This is included in the accounts when receivable.

###### **Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.



# **BARNET TABLE TENNIS CLUB (BTTC)**

(Charitable Incorporated Organisation)

## **NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024**

### **1. ACCOUNTING POLICIES (continued)**

#### **Expenditure and Liabilities**

##### **Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### **Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

##### **Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

##### **Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

##### **Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

##### **Unrestricted funds**

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

##### **Restricted funds**

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

##### **Designated funds**

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

##### **Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £200.00. They are valued at cost or, if gifted, at the value to the charity on receipt.

##### **Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	20% - Straight Line Basis
Leasehold Property Improvements	10% - Straight Line Basis

##### **Amortisation**

No amortisation is charged to freehold Land and Buildings as the Land and Buildings is maintained to such a standard that the estimated residual value is not less than cost.

##### **Land & Buildings**

Land and Buildings have been valued and included within the accounts at cost value as at the 20th April 2020 in accordance with FRS 102 - Previous revaluation as deemed cost.

## BARNET TABLE TENNIS CLUB (BTTC)

(Charitable Incorporated Organisation)

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

#### 1. ACCOUNTING POLICIES (continued)

##### Valuation of Land and Building

During the financial period ended 31st March 2021 the Trustees of Barnet Table Tennis Club (BTTC) sought guidance and advice regarding the current market value of the 25% Share in the Land and Buildings held by the Charity at 25 Trehannick Close, St Teath, Bodmin, PL30 3LF. The Land & Buildings have been assigned to the Charity by Deed of Assignment Dated 20th April 2020. The Land and Buildings have been included in the accounts at market value as at the 20th April 2020 and are included in the accounts in accordance with FRS102 Previous Valuation Deemed Cost.

#### 2. TANGIBLE FIXED ASSETS

		Land & Building £	Leasehold Property Improvements £	Fittings & Equipment £	Total 2023/24 £
Cost	01-Apr-23	60,000	-	-	60,000
Additions		-	25,530	-	25,530
Net Book Value at	31-Mar-24	60,000	25,530	-	85,530
Depreciation	01-Apr-23	-	-	-	-
Charge		-	-	-	-
Depreciation at	31-Mar-24	-	-	-	-
Net Book Value	31-Mar-24	60,000	25,530	-	85,530
Net Book Value	31-Mar-23	60,000	-	-	60,000

The Charity is undertaking substantial improvements to the leasehold premises and facilities with planned costs in the region of £130,000. The trustees have agreed to capitalise the cost of the leasehold property improvements over the expected useful life of 10 years. The Charity has contributed £25,530 toward the total cost of the leasehold property improvements during the financial year ended 31st March 2024 with additional planned costs in the region of £104,000 in the coming financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

**31st March 2024:** Annual operating lease obligations of £16,500 payable to Barnet Council who following a Community Benefit Assessment granted the Club 5 years rent free from 12 April 2019 when the current lease began, such that rent expense in both years is zero.

**31st March 2023:** Annual operating lease obligations of £16,500 payable to Barnet Council who following a Community Benefit Assessment granted the Club 5 years rent free from 12 April 2019 when the current lease began, such that rent expense in both years is zero.

**BARNET TABLE TENNIS CLUB (BTTC)**

(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2024****3. INCOMING RESOURCES**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2023/24 £</b>	<b>TOTAL 2022/23 £</b>
<b>a) Donations, Grants &amp; Legacies</b>				
Gifts & Donations	10,250	-	10,250	150
Gift Aid Tax	1,760	-	1,760	1,884
	<b>12,010</b>	<b>-</b>	<b>12,010</b>	<b>2,034</b>
<b>b) Charitable Activities</b>				
Coaching Fees	16,988	-	16,988	15,649
Membership Fees	14,128	-	14,128	12,430
Summer League	549	-	549	654
Table Hire	69,535	-	69,535	60,983
	<b>101,199</b>	<b>-</b>	<b>101,199</b>	<b>89,715</b>
<b>c) Activities for Generating Funds</b>				
Bar Sales	13,701	-	13,701	11,910
Equipment Sales	2,489	-	2,489	1,759
	<b>16,190</b>	<b>-</b>	<b>16,190</b>	<b>13,669</b>
<b>d) Investment Income</b>				
Interest	4,250	-	4,250	-
	<b>4,250</b>	<b>-</b>	<b>4,250</b>	<b>-</b>
<b>e) Other Incoming Resources</b>				
Sundry Income	446	-	446	403
	<b>446</b>	<b>-</b>	<b>446</b>	<b>403</b>

**BARNET TABLE TENNIS CLUB (BTTC)**

(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2024****4. RESOURCES EXPENDED**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2023/24 £</b>	<b>TOTAL 2022/23 £</b>
<b>a) Cost of Charitable Activities</b>				
Bank Charges	1,544	-	1,544	1,389
Cleaning Costs	8,379	-	8,379	7,589
Insurance Costs	3,314	-	3,314	3,001
Licenses & Subscriptions	902	-	902	849
Office Costs	183	-	183	385
Rent & Rates	150	-	150	-
Repairs & Maintenance	7,343	-	7,343	2,917
Security Costs	21	-	21	453
Staff Costs	22,674	-	22,674	21,840
Sundry Expenses	186	-	186	110
Telephone Costs	718	-	718	446
Utility Costs	10,290	-	10,290	7,720
Website Costs	2,293	-	2,293	-
	<b>57,996</b>	<b>-</b>	<b>57,996</b>	<b>46,699</b>
<b>b) Cost of Generating Funds</b>				
Cost of Sales	9,928	-	9,928	7,394
	<b>9,928</b>	<b>-</b>	<b>9,928</b>	<b>7,394</b>
<b>c) Governance Costs</b>				
Independent Examiners Fee	810	-	810	675
Legal & Professional Fees	661	-	661	571
	<b>1,471</b>	<b>-</b>	<b>1,471</b>	<b>1,246</b>

## BARNET TABLE TENNIS CLUB (BTTC)

(Charitable Incorporated Organisation)

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

#### 5. RESTRICTED FUNDS

The CIO held no restricted funds during this or the previous financial year.

#### 6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial year.

#### 7. STOCK

Stock consists of items purchased in order to generate profit to further the Charity's objects. Stock is valued at the lower of costs or net realisable value.

#### 8. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Cash at Bank & in Hand	158,261	-	158,261	118,428
	<b>158,261</b>	<b>-</b>	<b>158,261</b>	<b>118,428</b>

#### 9. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Prepayments	126	-	126	-
	<b>126</b>	<b>-</b>	<b>126</b>	<b>-</b>

#### 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Sundry Creditors	960	-	960	857
Independent Examiners Fees	810	-	810	675
	<b>1,770</b>	<b>-</b>	<b>1,770</b>	<b>1,532</b>

#### 11. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial year.

**BARNET TABLE TENNIS CLUB (BTTC)**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**12. NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Mar-24 £</b>	<b>Total 31-Mar-23 £</b>
Fixed Asset Investments	85,530	-	85,530	60,000
Net Current Assets	158,177	-	158,177	119,008
Long Term Liabilities	-	-	-	-
	<b>243,707</b>	<b>-</b>	<b>243,707</b>	<b>179,008</b>

**13. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2023/24 £</b>	<b>TOTAL 2022/23 £</b>
Gross Wages, Salaries & Fees	22,105	21,840
Employer's National Insurance Costs	-	-
Pension Contributions	569	-
	<b>22,674</b>	<b>21,840</b>

Employees who were engaged in each of the following activities:

	<b>TOTAL 2023/24</b>	<b>TOTAL 2022/23</b>
Charitable Activities	2	2

The Charity operates a PAYE scheme to pay all members of employed staff and no employees received emoluments in excess of £60,000 (2022/23:None).

**14. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them (2022/23:None).

**15. RISK ASSESSMENT**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**16. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

## **BARNET TABLE TENNIS CLUB (BTTC)**

(Charitable Incorporated Organisation)

### **NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024**

#### **17. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

#### **18. POST BALANCE SHEET EVENT**

The Charity is undertaking substantial improvements to the leasehold premises and facilities with planned costs in the region of £130,000. The trustees have agreed to capitalise the cost of the leasehold property improvements over the expected useful life of 10 years. The Charity has contributed £25,530 toward the total cost of the leasehold property improvements during the financial year ended 31st March 2024 with additional planned costs in the region of £104,000 in the coming financial period.

**BARNET TABLE TENNIS CLUB (BTTC)**  
(Charitable Incorporated Organisation)

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

Report to the trustees/ members of Barnet Table Tennis Club (BTTC) on the accounts for the year ended 31st March 2024 set out on pages 7 to 15.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT  
Castle View Accounting Ltd  
New Barn  
Mudberry Lane  
Bosham  
Chichester  
West Sussex  
PO18 8TS



Date: 1st July 2024